



Budget Basics- Application

PUBLISHED SEPTEMBER 26, 2018 (INFORMATION HEREIN SUBJECT TO CHANGE)

Budget- Basics

- ▶ Read template directions
- ▶ Must determine whether or not to use indirect cost rate
- ▶ Total dollar amount must match amount on Attachment
 - ▶ Does not apply to BSPE 421 since there is no dollar amount

Page 1

- ▶ Must type in each line-item amount and State of Illinois Grant Requested (top line) amount
 - ▶ Does NOT auto-populate like other areas of form

 **State of Illinois**
UNIFORM GRANT BUDGET TEMPLATE

State Agency: Illinois Department of Transportation
Organization Name: GRANTEE NAME
Data Universal Number System (DUNS) Number (enter numbers only): 11111111
Notice of Funding Opportunity (NOFO) Number: 00000000
Catalog of State Financial Assistance (CSFA) Number: 1111111111 CSFA Short Description: State & Comm. Hwy. Safety/Ntl. Priority Safety Programs
Section A: State of Illinois Funds Fiscal Year: FY20

REVENUES		Total Revenue
State of Illinois Grant Requested	\$	50,000.00
Budget Expenditure Categories		Total Expenditures
OMB Uniform Guidance Federal Awards Reference 2 CFR 200		
1. Personnel (Salary and Wages)	200.430	\$ 2,000.00
2. Fringe Benefits	200.431	\$ 2,000.00
3. Travel	200.474	\$ 2,000.00
4. Equipment	200.439	\$ 1,000.00
5. Supplies	200.94	\$ 500.00
6. Contractual Services and Subawards	200.318 & 200.92	\$ 30,000.00
7. Consultant (Professional Service)	200.459	\$
8. Construction		\$
9. Occupancy (Rent and Utilities)	200.465	\$ 10,500.00
10. Research and Development (R&D)	200.87	\$
11. Telecommunications		\$ 1,000.00
12. Training and Education	200.472	\$ 1,000.00
13. Direct Administrative Costs	200.413 (c)	\$
14. Miscellaneous Costs		\$
15. A. Grant Exclusive Line Item(s)		\$
15. B. Grant Exclusive Line Item(s)		\$
16. Total Direct Costs (add lines 1-15)	200.413	\$ 50,000.00
17. Total Indirect Costs	200.414	\$
Rate %:		
Base:		
18. Total Costs State Grant Funds (Lines 16 and 17)		\$ 50,000.00
MUST EQUAL REVENUE TOTALS ABOVE		

Instructions found at end of

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- ▶ State of Illinois Grant Requested (top line) must match line #18

State of Illinois UNIFORM GRANT BUDGET TEMPLATE		
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Data Universal Number System (DUNS) Number (enter numbers only): 11111111		
Catalog of State Financial Assistance (CSFA) Number: 1111111111		CSFA Short Description: State & Comm. Hwy. Safety/NIJ. Priority Safety Programs
Section A: State of Illinois Funds		
		Fiscal Year: FY20
REVENUES		Total Revenue
State of Illinois Grant Requested		\$ 50,000.00
Budget Expenditure Categories	OMB Uniform Guidance Federal Awards Reference 2 CFR 200	Total Expenditures
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3. Travel	200.474	\$ 2,000.00
4. Equipment	200.439	\$ 1,000.00
5. Supplies	200.94	\$ 500.00
6. Contractual Services and Subawards	200.318 & 200.92	\$ 30,000.00
7. Consultant (Professional Service)	200.459	\$
8. Construction		\$
9. Occupancy (Rent and Utilities)	200.465	\$ 10,500.00
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15. B. Grant Exclusive Line Item(s)		\$
16. Total Direct Costs (add lines 1-15)	200.413	\$ 50,000.00
17. Total Indirect Costs	200.414	\$
Rate %:		
Base:		
18. Total Costs State Grant Funds (Lines 16 and 17) MUST EQUAL REVENUE TOTALS ABOVE		\$ 50,000.00

Instructions for 18 at end of

Page 1

- ▶ These numbers refer to the subsections in the 2 CFR 200
 - ▶ Use as guidance for categorizing expenditures
 - ▶ Example- Search 2 CFR 200.430 for Personnel expenses



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Section A: State of Illinois Funds Fiscal Year: FY20

REVENUES		Total Revenue
State of Illinois Grant Requested		\$ 50,000.00
Budget Expenditure Categories	OMB Uniform Guidance Federal Awards Reference 2 CFR 200	Total Expenditures
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2. Fringe Benefits	200.431	\$ 2,000.00
3. Travel	200.474	\$ 2,000.00
4. Equipment	200.439	\$ 1,000.00
5. Supplies	200.94	\$ 500.00
6. Contractual Services and Subawards	200.318 & 200.92	\$ 30,000.00
7. Consultant (Professional Service)	200.459	\$
8. Construction		\$
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17. Total Indirect Costs	200.414	\$
Rate %:		
Base:		
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MUST EQUAL REVENUE TOTALS ABOVE		

Instructions found at end of document.

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▶ Select correct indirect cost rate option

	State of Illinois UNIFORM GRANT BUDGET TEMPLATE
Organization Name: GRANTEE NAME	NOFO Number: 00000001
SECTION A - Continued - Indirect Cost Rate Information If your organization is requesting reimbursement for indirect costs on line 17 of the Budget Summary, please select one of the following options	
<input type="checkbox"/> 1. Our Organization receives direct Federal funding and currently has a Negotiated Indirect Cost Rate Agreement (NICRA) with our Federal Cognizant Agency. A copy of this agreement will be provided to the State of Illinois' Indirect Cost Unit for review and documentation before reimbursement is allowed. This NICRA will be accepted by all State of Illinois agencies up to any statutory, rule-based or programmatic restrictions or limitations. NOTE: (If this option is selected, please, provide basic Negotiated Indirect Cost Rate Agreement in area designated below.)	
Your organization may not have a Federally Negotiated Cost Rate Agreement. Therefore, in order for your organization to be reimbursed for the Indirect Costs from the State of Illinois your organization must either:	
a. Negotiate an Indirect Cost Rate with the State of Illinois' Indirect Cost Unit with guidance from your State Cognizant Agency on an annual basis;	
b. Elect to use the de minimis rate of 10% modified for total direct costs (MTDC) which may be used indefinitely on State of Illinois awards; or	
c. Use a Restricted Rate designated by programmatic or statutory policy (see Notice of Funding Opportunity for Restricted Rate Programs).	
<input type="checkbox"/> 2a. Our Organizations currently has a Negotiated Indirect Cost Rate Agreement (NICRA) with the State of Illinois that will be accepted by all State of Illinois agencies up to any statutory, rule-based or programmatic restrictions or limitations. Our Organization is required to submit a new Indirect Cost Rate Proposal to the Indirect Cost Unit within 6 months after the close of each fiscal year [2 CFR 200, Appendix IV(C)(2)(c)]. NOTE: (If this option is selected, please provide basic Indirect Cost Rate information in area designated below.)	
<input type="checkbox"/> 2b. Our Organization currently does not have a Negotiated Indirect Cost Rate Agreement (NICRA) with the State of Illinois. Our organization will submit our initial Indirect Cost Rate Proposal (ICRP) immediately after our Organization is advised that the State award will be made no later than three (3) months after the effective date of the State award [2 CFR 200 Appendix (C)(2)(b)]. The initial ICRP will be sent to the State of Illinois Indirect Cost unit. Note: (Check with you State of Illinois Agency for information regarding reimbursement of indirect costs while your proposal is being negotiated.)	
<input type="checkbox"/> 3. Our Organization has never received a Negotiated Indirect Cost Rate Agreement from either the Federal government or the State or Illinois and elects to charge the de minimis rate of 10% modified total direct cost (MTDC) which may be used indefinitely on State of Illinois awards [2 CFR 200.414 (C)(4)(f) and 200.68.] [Note: Your Organization must be eligible, see 2 CFR 200.414 (f), and submit documentation on the calculation of MTDC within your Budget Narrative under Indirect Costs.]	
<input type="checkbox"/> 4. For Restricted Rate Programs, our Organization is using a restricted indirect cost rate that: <input type="checkbox"/> is included as a "Special Indirect Cost Rate" in the NICRA, pursuant to 2 CFR 200 Appendix IV(5); or <input type="checkbox"/> complies with other statutory policies. The Restricted Indirect Cost Rate is: _____ %	
<input type="checkbox"/> 5. No reimbursement of Indirect Cost is being requested. (Please consult your program office regarding possible match requirements.)	
Basic Negotiated Indirect Cost Rate Information (Use only if option 1 or 2(a), above is selected.)	
Period Covered by NICRA: From: _____ To: _____	Approving Federal or State Agency: _____
Indirect Cost Rate: _____ %	The Distribution Base Is: _____

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- ▶ Complete only if receiving matching funds or outside funds to be used towards same grant (you will know if match funds are being used)
- ▶ Does NOT include money being requested by this grant application

State of Illinois UNIFORM GRANT BUDGET TEMPLATE		
Organization Name: GRANTEE NAME		NOFO Number: 00000001
Section B: Non-State of Illinois Funds		Fiscal Year: FY20
REVENUES		Total Revenue
Grantee Match Requirement %:	(Agency to Populate)	
b) Cash		\$
c) Non-Cash		\$
d) other Funding and Contributions		\$
Total Non-State Funds (lined b through d)		\$
Budget Expenditure Categories		Total Expenditures
OMB Uniform Guidance Federal Awards Reference 2 CFR 200		
1. Personnel (Salaries and Wages)	200.430	\$
2. Fringe Benefits	200.431	\$
3. Travel	200.474	\$
4. Equipment	200.439	\$
5. Supplies	200.94	\$
6. Contractual Services and Subawards	200.318 & 200.92	\$
7. Consultant (Professional Services)	200.459	\$
8. Construction		\$
9. Occupancy (Rent and Utilities)	200.465	\$
10. Research and Development (R&D)	200.87	\$
11. Telecommunications		\$
12. Training and Education	200.472	\$
13. Direct Administrative Costs	200.413 (c)	\$
14. Miscellaneous Costs		\$
15. A. Grant Exclusive Line Item(s)		\$
15. B. Grant Exclusive Line Item(s)		\$
16. Total Direct Costs (add lines 1-15)	200.413	\$
17. Total indirect Costs	200.414	\$
Rate %:		
Base:		
18. Total Costs State Grant Funds (Lines 16 and 17)		\$
MUST EQUAL REVENUE TOTALS ABOVE		

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- ▶ Grantee signatures
 - ▶ 2 separate signatures required
 - ▶ IDOT GATA Team will need to approve same signature IF applicable (very rare)
 - ▶ Digital signatures are allowed
 - ▶ Remember to include dates

 **State of Illinois**
UNIFORM GRANT BUDGET TEMPLATE

Organization Name: GRANTEE NAME NOFO Number: 00000001
Data Universal Number System (DUNS) Number (enter numbers only): 11111111 Fiscal Year: FY20
Catalog of State Financial Assistance (CSFA) Number: 11111111 CSFA Short Description: State & Comm. Hwy. Safety/Ntl. Priority Safety Programs

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete and accurate and that any false, fictitious or fraudulent information or the omission of any material fact could result in the immediate termination of my grant award(s).

GRANTEE NAME Institution/Organization Name:	GRANTEE NAME Institution/Organization Name:
Treasurer Title (Chief Financial Officer or equivalent):	Chief Title (Executive Director or equivalent):
John Doe Printed Name (Chief Financial Officer or equivalent):	Jane Doe Printed Name (Executive Director or equivalent):
 Signature (Chief Financial Officer or equivalent):	 Signature (Executive Director or equivalent):
September 21, 2018 Date of Execution (Chief Financial Officer):	September 21, 2018 Date of Execution (Executive Director):

Note: The State Awarding Agency may change required signers based on the grantee's organizational structure. The required signers must have the authority to enter onto contractual agreements on the behalf of the organization.

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- ▶ Only required if receiving \$30,000 or more in grant funding
- ▶ Must be completed when applying for grant funding
- ▶ Congressional Districts may be located at <https://www.elections.il.gov/districtlocator/addressfinder.aspx>
- ▶ Grantee is the subrecipient

*Larger image available on next slide

State of Illinois UNIFORM GRANT BUDGET TEMPLATE			
FFATA Data Collection Form (if needed by agency) Under FFATA, all sub-recipients who receive \$30,000 or more must provide the following information for federal reporting. Please fill out the following form accurately and completely.			
4-digit extension if applicable:			
Sub-recipient DUNS: 1111111	Sub-recipient Parent Company DUNS: n/a		
Sub-recipient Name: GRANTEE NAME			
Sub-recipient DBA Name: n/a			
Sub-recipient Street Address: 2300 S. Dirksen Parkway			
City: Springfield	State: IL	Zip-Code: 62764	Congressional District: 13
Sub-recipient Principal Place of Performance: n/a			
City:	State:	Zip-Code:	Congressional District:
Contract Number (if known):	Award Amount:	Project Period: From:	Project Period: To:
State of Illinois Awarding Agency and Project Detail Description:			
Under certain circumstances, sub-recipient must provide names and total compensation of its top 5 highly compensated officials. Please answer the following questions and follow the instructions.			
Q1. In your business or organization's previous fiscal year, did your business or organization (including parent organization, all branches and affiliates worldwide) receive (1) 80% or more of your annual gross revenues in U.S. federal contracts, subcontracts, loans, grants, subgrants and/or cooperative agreements and (2) \$25,000,000 or more in annual gross revenue from U.S. federal contracts, subcontracts, loans, grants, subgrants and/or cooperative agreements? Yes <input checked="" type="checkbox"/> If Yes, must answer Q2 below. No <input type="checkbox"/> If No, you are not required to provide data.			
Q2. Does the public have access to information about the compensation of the senior executives in your business or organization (including parent organization, all branches and all affiliates worldwide) through periodic reports filed under section 13(a) or 15(d) of the Security Exchange Act of 1934 (5 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue code of 1986 (i.e., on IRS Form 990)? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If No, you must provide the data. Please fill out the rest of this form.			
Please provide names and total compensation of the top five officials:			
Name: Jane Doe			Amount: \$250,000.00
Name: John Doe			Amount: \$220,000.00
Name: Bob Smith			Amount: \$175,000.00
Name: Susan Smith			Amount: \$175,000.00
Name: Mary Smith			Amount: \$78,000.00
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Page 5

- ▶ Grantor will complete this middle area before issuing grant agreement

State of Illinois UNIFORM GRANT BUDGET TEMPLATE			
FFATA Data Collection Form (if needed by agency) Under FFATA, all sub-recipients who receive \$30,000 or more must provide the following information for federal reporting. Please fill out the following form accurately and completely.			
4-digit extension if applicable:			
Sub-recipient DUNS:	1111111	Sub-recipient Parent Company DUNS:	n/a
Sub-recipient Name:	GRANTEE NAME		
Sub-recipient DBA Name:	n/a		
Sub-recipient Street Address:	2300 S. Dirksen Parkway		
City:	Springfield	State:	IL
Zip-Code:	62764	Congressional District:	13
Sub-recipient Principal Place of Performance:	n/a		
City:		State:	
Zip-Code:		Congressional District:	
Contract Number (if known):	Award Amount:	Project Period: From:	Project Period: To:
State of Illinois Awarding Agency and Project Detail Description:			
Under certain circumstances, sub-recipient must provide names and total compensation of its top 5 highly compensated officials. Please answer the following questions and follow the instructions.			
Q1. In your business or organization's previous fiscal year, did your business or organization (including parent organization, all branches and affiliates worldwide) receive (1) 80% or more of your annual gross revenues in U.S. federal contracts, subcontracts, loans, grants, subgrants and/or cooperative agreements and (2) \$25,000,000 or more in annual gross revenue from U.S. federal contracts, subcontracts, loans, grants, subgrants and/or cooperative agreements? Yes <input checked="" type="checkbox"/> If Yes, must answer Q2 below. No <input type="checkbox"/> If No, you are not required to provide data.			
Q2. Does the public have access to information about the compensation of the senior executives in your business or organization (including parent organization, all branches and all affiliates worldwide) through periodic reports filed under section 13(a) or 15(d) of the Security Exchange Act of 1934 (5 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue code of 1986 (i.e., on IRS Form 990)? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If No, you must provide the data. Please fill out the rest of this form.			
Please provide names and total compensation of the top five officials:			
Name:	Jane Doe	Amount:	\$250,000.00
Name:	John Doe	Amount:	\$220,000.00
Name:	Bob Smith	Amount:	\$175,000.00
Name:	Susan Smith	Amount:	\$175,000.00
Name:	Mary Smith	Amount:	\$78,000.00
GOMBGATU-3002-(R-02-17)			



Line-Item Detailed Information

- ▶ Will need to list items separately under appropriate category
- ▶ All line-items will need a completed narrative
- ▶ NON-State line-items do NOT include funding from this grant application

 **State of Illinois**
UNIFORM GRANT BUDGET TEMPLATE

9). Occupancy - Rent and Utilities (2 CFR 200.465)

List items and descriptions by major type and the basis of the computation. Explain how rental and utility expenses are allocated for distribution as an expense to the program/service. For example, provide the square footage and the cost per square foot rent and utility, and provide a monthly rental and utility cost and how many months to rent. **NOTE:** This budgetary line item is to be used for direct program rent and utilities, all other indirect or administrative occupancy costs should be listed in the indirect expense section of the Budget worksheet and narrative. Maintenance and repair costs may be included here if directly allocated to program.

Description	Quantity	Basis	Cost	Length of Time	Occupancy Cost	Add/Delete Row
Rent	1	Yearly	\$8,000.00	1	\$8,000.00	Add Delete
Utilities	1	Yearly	\$2,500.00	1	\$2,500.00	Add Delete
State Total					\$10,500.00	Add Delete
NON-State Total						
Total Occupancy - Rent and Utilities					\$10,500.00	

Occupancy - Rent and Utilities Narrative (State):
Rent is required to have location to carry out program and program duties. Utilities are required to allow proper usage of the location facilities, electric, etc.

Occupancy - Rent and Utilities Narrative (Non-State) (i.e. "Match" or "Other Funding")

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Line-Item Detailed Information

- ▶ All line-item amounts must match corresponding amounts on Page 1
 - ▶ *If no NON-State funds are used on this budget
 - ▶ If NON-State funds are used, the total amount must match amount on Page 22

**State of Illinois
UNIFORM GRANT BUDGET TEMPLATE**

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Utilities	1	Yearly	\$2,500.00	1	\$2,500.00	Add Delete
State Total					\$10,500.00	
NON-State Total						Add Delete
Total Occupancy - Rent and Utilities					\$10,500.00	

Occupancy - Rent and Utilities Narrative (State):
 Rent is required to have location to carry out program and program duties. Utilities are required to allow proper usage of the location facilities, electric, etc.

Occupancy - Rent and Utilities Narrative (Non-State): (i.e. "Match" or "Other Funding")

Instructions found at end of document.

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17. Total Indirect Costs	200.414	\$
Rate %:		
Base:		
18. Total Costs State Grant Funds (Lines 16 and 17)		\$ 50,000.00
MUST EQUAL REVENUE TOTALS ABOVE		

Instructions found at end of document.

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Line-Item Detailed Information

▶ Correct example:



State of Illinois
UNIFORM GRANT BUDGET TEMPLATE

9). Occupancy - Rent and Utilities (2 CFR 200.465)

List items and descriptions by major type and the basis of the computation. Explain how rental and utility expenses are allocated for distribution as an expense to the program/service. For example, provide the square footage and the cost per square foot rent and utility, and provide a monthly rental and utility cost and how many months to rent. **NOTE:** This budgetary line item is to be used for direct program rent and utilities, all other indirect or administrative occupancy costs should be listed in the indirect expense section of the Budget worksheet and narrative. Maintenance and repair costs may be included here if directly allocated to program.

Description	Quantity	Basis	Cost	Length of Time	Occupancy Cost	Add/Delete Row
Rent	1	Yearly	\$8,000.00	1	\$8,000.00	Add Delete
Utilities	1	Yearly	\$2,500.00	1	\$2,500.00	Add Delete
State Total					\$10,500.00	
						Add Delete
NON-State Total						
Total Occupancy - Rent and Utilities					\$10,500.00	

Occupancy - Rent and Utilities Narrative (State):
Rent is required to have location to carry out program and program duties. Utilities are required to allow proper usage of the location facilities, electric, etc.

Occupancy - Rent and Utilities Narrative (Non-State): (i.e. "Match" or "Other Funding")

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Line-Item Detailed Information

▶ Incorrect example:



**State of Illinois
UNIFORM GRANT BUDGET TEMPLATE**

9). Occupancy - Rent and Utilities (2 CFR 200.465)
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Description	Quantity	Basis	Cost	Length of Time	Occupancy Cost	Add/Delete Row
Rent and Utilities	1	Yearly	\$10,500.00	1	\$10,500.00	Add Delete
						Add Delete
State Total					\$10,500.00	
						Add Delete
NON-State Total						
Total Occupancy - Rent and Utilities					\$10,500.00	
Occupancy - Rent and Utilities Narrative (State):						
Occupancy - Rent and Utilities Narrative (Non-State): (i.e. "Match" or "Other Funding")						

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- ▶ Only complete if using indirect cost rate (examples in following slides)
 - ▶ If no indirect cost rate, leave blank

 **State of Illinois**
UNIFORM GRANT BUDGET TEMPLATE

16). Indirect Cost (2 CFR 200.414)
Provide the most recent indirect cost rate agreement information with the itemized budget. The applicable indirect cost rate(s) negotiated by the organization with the cognizant negotiating agency must be used in computing indirect costs (F&A) for a program budget. The amount for indirect costs should be calculated by applying the current negotiated indirect cost rate(s) to the approved base(s). After the amount of indirect costs is determined for the program, a breakdown of the indirect costs should be provided in the budget worksheet and narrative below.

Description	Base	Rate	Indirect Cost	Add/Delete Rows
				Add
				Delete
State Total				
				Add
				Delete
Non-State Total				
Total Indirect Costs				
Indirect Costs Narrative (State):				
Indirect Costs Narrative (Non-State):				

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Page 22

- ▶ Line-item amounts will auto-populate
- ▶ NON-State line-items do NOT include funding from this grant application



State of Illinois
UNIFORM GRANT BUDGET TEMPLATE

Budget Narrative Summary--When you have completed the budget worksheet, transfer the totals for each category to the spaces below to the uniform template provided (SECTION A & B). Verify the total costs and the total project costs. Indicate the amount of State requested funds and the amount of non-State funds that will support the project. (Note: The State, Non-State, and Total cost amounts for each line item below are auto-filled based upon the entries in the preceding budget tables 1-14 and 16. The State and Non-State Total amounts from Table 15 above, Grant Exclusive Line Item(s), must be entered into this table by hand due to the possibility of there being more than one Grant Exclusive Line Item table. Once the Grant Exclusive Line Item(s) amounts are entered into this table, the State Request amount, Non-State Amount and the Total Project Costs will be calculated automatically. It is imperative that the summary tables be completed accurately for the Budget Narrative Summary to be accurate.)

Budget Category	State	Non-State	Total
1. Personnel	\$2,000.00		\$2,000.00
2. Fringe Benefits	\$2,000.00		\$2,000.00
3. Travel	\$2,000.00		\$2,000.00
4. Equipment	\$1,000.00		\$1,000.00
5. Supplies	\$500.00		\$500.00
6. Contractual Services	\$30,000.00		\$30,000.00
7. Consultant (Professional Services)			
8. Construction			
9. Occupancy (Rent and Utilities)	\$10,500.00		\$10,500.00
10. Research and Development (R & D)			
11. Telecommunications	\$1,000.00		\$1,000.00
12. Training and Education	\$1,000.00		\$1,000.00
13. Direct Administrative Costs			
14. Other or Miscellaneous Costs			
15. GRANT EXCLUSIVE LINE ITEM(S)			
16. Indirect Costs			
State Request	\$50,000.00		
Non-State Amount			
TOTAL PROJECT COSTS			\$50,000.00

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Page 22

- ▶ State Request amount MUST match amount on State of Illinois Grant Requested (top line) amount on Page 1

**State of Illinois
UNIFORM GRANT BUDGET TEMPLATE**

Budget Narrative Summary--When you have completed the budget worksheet, transfer the totals for each category to the spaces below to the uniform template provided (SECTION A & B). Verify the total costs and the total project costs. Indicate the amount of State requested funds and the amount of non-State funds that will support the project.. (Note: The State, Non-State, and Total cost amounts for each line item below are auto-filled based upon the entries in the preceding budget tables 1-14 and 16. The State and Non-State Total amounts from Table 15 above, Grant Exclusive Line Item(s), must be entered into this table by hand due to the possibility of there being more than one Grant Exclusive Line Item table. Once the Grant Exclusive Line Item(s) amounts are entered into this table, the State Request amount, Non-State Amount and the Total Project Costs will be calculated automatically. It is imperative that the summary tables be completed accurately for the Budget Narrative Summary to be accurate.)

Budget Category	State	Non-State	Total
1. Personnel	\$2,000.00		\$2,000.00
2. Fringe Benefits	\$2,000.00		\$2,000.00
3. Travel	\$2,000.00		\$2,000.00
4. Equipment	\$1,000.00		\$1,000.00
5. Supplies	\$500.00		\$500.00
6. Contractual Services	\$30,000.00		\$30,000.00
7. Consultant (Professional Services)			
8. Construction			
9. Occupancy (Rent and Utilities)	\$10,500.00		\$10,500.00
10. Research and Development (R & D)			
11. Telecommunications	\$1,000.00		\$1,000.00
12. Training and Education	\$1,000.00		\$1,000.00
13. Direct Administrative Costs			
14. Other or Miscellaneous Costs			
15. GRANT EXCLUSIVE LINE ITEM(S)			
16. Indirect Costs			
State Request	\$50,000.00		
Non-State Amount			
TOTAL PROJECT COSTS			\$50,000.00

GOMBGATU-3002-(R-02-17) Page 22 of 23

**State of Illinois
UNIFORM GRANT BUDGET TEMPLATE**

State Agency: Illinois Department of Transportation
 Organization Name: GRANTEE NAME
 Data Universal Number System (DUNS) Number (enter numbers only) : 1111111
 Catalog of State Financial Assistance (CSFA) Number: 1111111111
 CSFA Short Description: State & Comm. Hwy. Safety/Ntl. Priority Safety Programs
 Notice of Funding Opportunity (NOFO) Number: 00000000
 Fiscal Year: FY20

Section A: State of Illinois Funds

REVENUES		Total Revenue
State of Illinois Grant Requested		\$ 50,000.00
Budget Expenditure Categories	OMB Uniform Guidance Federal Awards Reference 2 CFR 200	Total Expenditures
1. Personnel (Salary and Wages)	200.430	\$ 2,000.00
2. Fringe Benefits	200.431	\$ 2,000.00
3. Travel	200.474	\$ 2,000.00
4. Equipment	200.439	\$ 1,000.00
5. Supplies	200.94	\$ 500.00
6. Contractual Services and Subawards	200.318 & 200.92	\$ 30,000.00
7. Consultant (Professional Service)	200.459	\$
8. Construction		\$
9. Occupancy (Rent and Utilities)	200.465	\$ 10,500.00
10. Research and Development (R&D)	200.87	\$
11. Telecommunications		\$ 1,000.00
12. Training and Education	200.472	\$ 1,000.00
13. Direct Administrative Costs	200.413 (c)	\$
14. Miscellaneous Costs		\$
15. A. Grant Exclusive Line Item(s)		\$
15. B. Grant Exclusive Line Item(s)		\$
16. Total Direct Costs (add lines 1-15)	200.413	\$ 50,000.00
17. Total Indirect Costs	200.414	\$
Rate %:		
Base:		
18. Total Costs State Grant Funds (Lines 16 and 17)		\$ 50,000.00
MUST EQUAL REVENUE TOTALS ABOVE		

Instructions found at end of document.

GOMBGATU-3002-(R-02-17) Page 1 of 23

Page 23

▶ IDOT use only- do not touch

 **State of Illinois**
UNIFORM GRANT BUDGET TEMPLATE

For State Use Only

Grantee: GRANTEE NAME _____ Notice of Funding Opportunity (NOFO) Number: 00000001
Data Universal Number System (DUNS) Number (enter numbers only): 11111111
Catalog of State Financial Assistance (CSFA) Number: 11111111 CSFA Short Description: State & Comm. Hwy. Safety/Ntl. Priority Safety Programs
Fiscal Year(s): FY20
Initial Budget Request Amount: _____
Prior Written Approval for Expense Line Item: _____
Statutory Limits or Restrictions: _____
Checklist: _____

Final Budget Amount Approved: _____

IDOT USE ONLY	_____	_____	_____
Program Approval Name	Program Approval Signature	Date	
IDOT USE ONLY	_____	_____	_____
Fiscal & Administrative Approval Name	Fiscal & Administrative Approval Signature	Date	

Budget Revision Approved: _____

_____	_____	_____
Program Approval Name	Program Approval Signature	Date
_____	_____	_____
Fiscal & Administrative Approval Signature	Fiscal & Administrative Approval Signature	Date

§200.308 Revision of budget and program plans
(e) The Federal/State awarding agency may, at its option, restrict the transfer of funds among direct cost categories or programs, functions and activities for Federal/State awards in which the Federal/State share of the project exceeds the Simplified Acquisition Threshold and the cumulative amount of such transfers exceeds or is expected to exceed 10 percent or \$1,000 per detail line item, whichever is greater of the total budget as last approved by the Federal/State awarding agency. The Federal/State awarding agency cannot permit a transfer that would cause any Federal/State appropriation to be used for purposes other than those consistent with the appropriation.

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Budget Example 1: No Indirect Cost Rate

Page 1

- ▶ Leave Indirect Cost Rate blank if not using rate



**State of Illinois
UNIFORM GRANT BUDGET TEMPLATE**

State Agency: Illinois Department of Transportation

Organization Name: GRANTEE NAME Notice of Funding Opportunity (NOFO) Number: 00000000

Data Universal Number System (DUNS) Number (enter numbers only): 11111111

Catalog of State Financial Assistance (CSFA) Number: 1111111111 CSFA Short Description: State & Comm. Hwy. Safety/Ntl. Priority Safety Programs

Section A: State of Illinois Funds Fiscal Year: FY20

REVENUES			Total Revenue
State of Illinois Grant Requested		\$	50,000.00
Budget Expenditure Categories	OMB Uniform Guidance Federal Awards Reference 2 CFR 200		Total Expenditures
1. Personnel (Salary and Wages)	200.430	\$	2,000.00
2. Fringe Benefits	200.431	\$	2,000.00
3. Travel	200.474	\$	2,000.00
4. Equipment	200.439	\$	1,000.00
5. Supplies	200.94	\$	500.00
6. Contractual Services and Subawards	200.318 & 200.92	\$	30,000.00
7. Consultant (Professional Service)	200.459	\$	
8. Construction		\$	
9. Occupancy (Rent and Utilities)	200.465	\$	10,500.00
10. Research and Development (R&D)	200.87	\$	
11. Telecommunications		\$	1,000.00
12. Training and Education	200.472	\$	1,000.00
13. Direct Administrative Costs	200.413 (c)	\$	
14. Miscellaneous Costs		\$	
15. A. Grant Exclusive Line Item(s)		\$	
15. B. Grant Exclusive Line Item(s)		\$	
16. Total Direct Costs (add lines 1-15)	200.413	\$	50,000.00
17. Total Indirect Costs	200.414	\$	
Rate %:			
Base:			
18. Total Costs State Grant Funds (Lines 16 and 17) MUST EQUAL REVENUE TOTALS ABOVE		\$	50,000.00

Instructions found at end of document.

GOMBGATU-3002-(R-02-17) Page 1 of 23

▶ Check Box #5

 **State of Illinois**
UNIFORM GRANT BUDGET TEMPLATE

Organization Name: GRANTEE NAME NOFO Number: 00000000

SECTION A - Continued - Indirect Cost Rate Information
If your organization is requesting reimbursement for indirect costs on line 17 of the Budget Summary, please select one of the following options

1. Our Organization receives direct Federal funding and currently has a Negotiated Indirect Cost Rate Agreement (NICRA) with our Federal Cognizant Agency. A copy of this agreement will be provided to the State of Illinois' Indirect Cost Unit for review and documentation before reimbursement is allowed. This NICRA will be accepted by all State of Illinois agencies up to any statutory, rule-based or programmatic restrictions or limitations. **NOTE: (If this option is selected, please, provide basic Negotiated Indirect Cost Rate Agreement in area designated below.)**

Your organization may **not** have a Federally Negotiated Cost Rate Agreement. Therefore, in order for your organization to be reimbursed for the Indirect Costs from the State of Illinois your organization must either:

a. Negotiate an Indirect Cost Rate with the State of Illinois' Indirect Cost Unit with guidance from your State Cognizant Agency on an annual basis;
b. Elect to use the de minimis rate of 10% modified for total direct costs (MTDC) which may be used indefinitely on State of Illinois awards; or
c. Use a Restricted Rate designated by programmatic or statutory policy (see Notice of Funding Opportunity for Restricted Rate Programs).

2a. Our Organizations currently has a Negotiated Indirect Cost Rate Agreement (NICRA) with the State of Illinois that will be accepted by all State of Illinois agencies up to any statutory, rule-based or programmatic restrictions or limitations. Our Organization is required to submit a new Indirect Cost Rate Proposal to the Indirect Cost Unit within 6 months after the close of each fiscal year [2 CFR 200, Appendix IV(C)(2)(c)]. **NOTE: (If this option is selected, please provide basic Indirect Cost Rate information in area designated below.)**

2b. Our Organization currently does **not** have a Negotiated Indirect Cost Rate Agreement (NICRA) with the State of Illinois. Our organization will submit our initial Indirect Cost Rate Proposal (ICRP) immediately after our Organization is advised that the State award will be made no later than three (3) months after the effective date of the State award [2 CFR 200 Appendix (C)(2)(b)]. The initial ICRP will be sent to the State of Illinois Indirect Cost unit. **Note: (Check with you State of Illinois Agency for information regarding reimbursement of indirect costs while your proposal is being negotiated.)**

3. Our Organization has never received a Negotiated Indirect Cost Rate Agreement from either the Federal government or the State or Illinois and elects to charge the de minimis rate of 10% modified total direct cost (MTDC) which may be used indefinitely on State of Illinois awards [2 CFR 200.414 (C)(4)(f) and 200.68.] **[Note: Your Organization must be eligible, see 2 CFR 200.414 (f), and submit documentation on the calculation of MTDC within your Budget Narrative under Indirect Costs.]**

4. For Restricted Rate Programs, our Organization is using a restricted indirect cost rate that:
 is included as a "Special Indirect Cost Rate" in the NICRA, pursuant to 2 CFR 200 Appendix IV(5); or
 complies with other statutory policies.
The Restricted Indirect Cost Rate is: _____ %

5. No reimbursement of Indirect Cost is being requested. (Please consult your program office regarding possible match requirements.)

Basic Negotiated Indirect Cost Rate Information (Use only if option 1 or 2(a), above is selected.)

Period Covered by NICRA: From: _____ To: _____ Approving Federal or State Agency: _____
Indirect Cost Rate: _____ % The Distribution Base Is: _____

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▶ Leave blank



State of Illinois
UNIFORM GRANT BUDGET TEMPLATE

16). Indirect Cost (2 CFR 200.414)

Provide the most recent indirect cost rate agreement information with the itemized budget. The applicable indirect cost rate(s) negotiated by the organization with the cognizant negotiating agency must be used in computing indirect costs (F&A) for a program budget. The amount for indirect costs should be calculated by applying the current negotiated indirect cost rate(s) to the approved base(s). After the amount of indirect costs is determined for the program, a breakdown of the indirect costs should be provided in the budget worksheet and narrative below.

Description	Base	Rate	Indirect Cost	Add/Delete Rows
				Add Delete
State Total				
				Add Delete
Non-State Total				
Total Indirect Costs				

Indirect Costs Narrative (State):

Indirect Costs Narrative (Non-State):

- ▶ Leave indirect cost blank



State of Illinois UNIFORM GRANT BUDGET TEMPLATE

Budget Narrative Summary—When you have completed the budget worksheet, transfer the totals for each category to the spaces below to the uniform template provided (SECTION A & B). Verify the total costs and the total project costs. Indicate the amount of State requested funds and the amount of non-State funds that will support the project. (Note: The State, Non-State, and Total cost amounts for each line item below are auto-filled based upon the entries in the preceding budget tables 1-14 and 16. The State and Non-State Total amounts from Table 15 above, Grant Exclusive Line Item(s), must be entered into this table by hand due to the possibility of there being more than one Grant Exclusive Line Item table. Once the Grant Exclusive Line Item(s) amounts are entered into this table, the State Request amount, Non-State Amount and the Total Project Costs will be calculated automatically. It is imperative that the summary tables be completed accurately for the Budget Narrative Summary to be accurate.)

Budget Category	State	Non-State	Total
1. Personnel	\$2,000.00		\$2,000.00
2. Fringe Benefits	\$2,000.00		\$2,000.00
3. Travel	\$2,000.00		\$2,000.00
4. Equipment	\$1,000.00		\$1,000.00
5. Supplies	\$500.00		\$500.00
6. Contractual Services	\$30,000.00		\$30,000.00
7. Consultant (Professional Services)			
8. Construction			
9. Occupancy (Rent and Utilities)	\$10,500.00		\$10,500.00
10. Research and Development (R & D)			
11. Telecommunications	\$1,000.00		\$1,000.00
12. Training and Education	\$1,000.00		\$1,000.00
13. Direct Administrative Costs			
14. Other or Miscellaneous Costs			
15. GRANT EXCLUSIVE LINE ITEM(S)			
16. Indirect Costs			
State Request	\$50,000.00		
Non-State Amount			
TOTAL PROJECT COSTS			\$50,000.00



Budget Example 2: 10% de minimis

Page 1

- ▶ Complete Rate %, Base, and Calculate

**State of Illinois
UNIFORM GRANT BUDGET TEMPLATE**

State Agency: Illinois Department of Transportation
Organization Name: GRANTEE NAME
Data Universal Number System (DUNS) Number (enter numbers only) : 11111111
Notice of Funding Opportunity (NOFO) Number: 00000001
Catalog of State Financial Assistance (CSFA) Number: 11111111 CSFA Short Description: State & Comm. Hwy. Safety/Ntl. Priority Safety Programs
Section A: State of Illinois Funds Fiscal Year: FY20

REVENUES			Total Revenue
State of Illinois Grant Requested		\$	50,000.00
Budget Expenditure Categories	OMB Uniform Guidance Federal Awards Reference 2 CFR 200		Total Expenditures
1. Personnel (Salary and Wages)	200.430	\$	2,000.00
2. Fringe Benefits	200.431	\$	2,000.00
3. Travel	200.474	\$	2,000.00
4. Equipment	200.439	\$	1,000.00
5. Supplies	200.94	\$	500.00
6. Contractual Services and Subawards	200.318 & 200.92	\$	30,000.00
7. Consultant (Professional Service)	200.459	\$	
8. Construction		\$	
9. Occupancy (Rent and Utilities)	200.465	\$	10,500.00
10. Research and Development (R&D)	200.87	\$	
11. Telecommunications		\$	1,000.00
12. Training and Education	200.472	\$	1,000.00
13. Direct Administrative Costs	200.413 (c)	\$	
14. Miscellaneous Costs		\$	
15. A. Grant Exclusive Line Item(s)		\$	
15. B. Grant Exclusive Line Item(s)		\$	
16. Total Direct Costs (add lines 1-15)	200.413	\$	50,000.00
17. Total Indirect Costs	200.414	\$	5,000.00
Rate %:	10		
Base:	MTDC		
18. Total Costs State Grant Funds (Lines 16 and 17) MUST EQUAL REVENUE TOTALS ABOVE		\$	55,000.00

Instructions found at end of document.

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Page 2

▶ Check Box #3

 **State of Illinois**
UNIFORM GRANT BUDGET TEMPLATE

Organization Name: GRANTEE NAME NOFO Number: 00000001

SECTION A - Continued - Indirect Cost Rate Information
If your organization is requesting reimbursement for indirect costs on line 17 of the Budget Summary, please select one of the following options

1. Our Organization receives direct Federal funding and currently has a Negotiated Indirect Cost Rate Agreement (NICRA) with our Federal Cognizant Agency. A copy of this agreement will be provided to the State of Illinois' Indirect Cost Unit for review and documentation before reimbursement is allowed. This NICRA will be accepted by all State of Illinois agencies up to any statutory, rule-based or programmatic restrictions or limitations. **NOTE: (If this option is selected, please, provide basic Negotiated Indirect Cost Rate Agreement in area designated below.)**

Your organization may **not** have a Federally Negotiated Cost Rate Agreement. Therefore, in order for your organization to be reimbursed for the Indirect Costs from the State of Illinois your organization must either:

a. Negotiate an Indirect Cost Rate with the State of Illinois' Indirect Cost Unit with guidance from your State Cognizant Agency on an annual basis;
b. Elect to use the de minimis rate of 10% modified for total direct costs (MTDC) which may be used indefinitely on State of Illinois awards; or
c. Use a Restricted Rate designated by programmatic or statutory policy (see Notice of Funding Opportunity for Restricted Rate Programs).

2a. Our Organizations currently has a Negotiated Indirect Cost Rate Agreement (NICRA) with the State of Illinois that will be accepted by all State of Illinois agencies up to any statutory, rule-based or programmatic restrictions or limitations. Our Organization is required to submit a new Indirect Cost Rate Proposal to the Indirect Cost Unit within 6 months after the close of each fiscal year [2 CFR 200, Appendix IV(C)(2)(c)]. **NOTE: (If this option is selected, please provide basic Indirect Cost Rate information in area designated below.)**

2b. Our Organization currently does **not** have a Negotiated Indirect Cost Rate Agreement (NICRA) with the State of Illinois. Our organization will submit our **initial** Indirect Cost Rate Proposal (ICRP) immediately after our Organization is advised that the State award will be made no later than three (3) months after the effective date of the State award [2 CFR 200 Appendix (C)(2)(b)]. The initial ICRP will be sent to the State of Illinois Indirect Cost unit. **Note: (Check with you State of Illinois Agency for information regarding reimbursement of indirect costs while your proposal is being negotiated.)**

3. Our Organization has never received a Negotiated Indirect Cost Rate Agreement from either the Federal government or the State or Illinois and elects to charge the de minimis rate of 10% modified total direct cost (MTDC) which may be used indefinitely on State of Illinois awards [2 CFR 200.414 (C)(4)(f) and 200.68.] **[Note: Your Organization must be eligible, see 2 CFR 200.414 (f), and submit documentation on the calculation of MTDC within your Budget Narrative under Indirect Costs.]**

4. For Restricted Rate Programs, our Organization is using a restricted indirect cost rate that:

is included as a "Special Indirect Cost Rate" in the NICRA, pursuant to 2 CFR 200 Appendix IV(5); or

complies with other statutory policies.

The Restricted Indirect Cost Rate is: _____ %

5. No reimbursement of Indirect Cost is being requested. (Please consult your program office regarding possible match requirements.)

Basic Negotiated Indirect Cost Rate Information (Use only if option 1 or 2(a), above is selected.)

Period Covered by NICRA: From: _____ To: _____ Approving Federal or State Agency: _____

Indirect Cost Rate: _____ % The Distribution Base Is: _____

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Line-Item Detailed Information

- ▶ Ensure all line-items are listed on separate lines:



State of Illinois
UNIFORM GRANT BUDGET TEMPLATE

9). Occupancy - Rent and Utilities (2 CFR 200.465)

List items and descriptions by major type and the basis of the computation. Explain how rental and utility expenses are allocated for distribution as an expense to the program/service. For example, provide the square footage and the cost per square foot rent and utility, and provide a monthly rental and utility cost and how many months to rent. **NOTE:** This budgetary line item is to be used for direct program rent and utilities, all other indirect or administrative occupancy costs should be listed in the indirect expense section of the Budget worksheet and narrative. Maintenance and repair costs may be included here if directly allocated to program.

Description	Quantity	Basis	Cost	Length of Time	Occupancy Cost	Add/Delete Row
Rent	1	Yearly	\$8,000.00	1	\$8,000.00	Add Delete
Utilities	1	Yearly	\$2,500.00	1	\$2,500.00	Add Delete
State Total					\$10,500.00	
						Add Delete
NON-State Total						
Total Occupancy - Rent and Utilities					\$10,500.00	

Occupancy - Rent and Utilities Narrative (State):
Rent is required to have location to carry out program and program duties. Utilities are required to allow proper usage of the location facilities, electric, etc.

Occupancy - Rent and Utilities Narrative (Non-State): (i.e. "Match" or "Other Funding")

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Page 1

- ▶ Double check to ensure all line-item expenses are eligible
 - ▶ The corrected amount will appear in a later slide

 **State of Illinois**
UNIFORM GRANT BUDGET TEMPLATE

State Agency: Illinois Department of Transportation

Organization Name: GRANTEE NAME Notice of Funding Opportunity (NOFO) Number: 00000001

Data Universal Number System (DUNS) Number (enter numbers only) : 11111111

Catalog of State Financial Assistance (CSFA) Number: 11111111 CSFA Short Description: State & Comm. Hwy. Safety/NTI. Priority Safety Programs

Section A: State of Illinois Funds Fiscal Year: FY20

REVENUES		Total Revenue	
State of Illinois Grant Requested		\$	50,000.00
Budget Expenditure Categories		Total Expenditures	
	OMB Uniform Guidance Federal Awards Reference 2 CFR 200		
1. Personnel (Salary and Wages)	200.430	\$	2,000.00
2. Fringe Benefits	200.431	\$	2,000.00
3. Travel	200.474	\$	2,000.00
4. Equipment	200.439	\$	1,000.00
5. Supplies	200.94	\$	500.00
6. Contractual Services and Subawards	200.318 & 200.92	\$	30,000.00
7. Consultant (Professional Service)	200.459	\$	
8. Construction		\$	
9. Occupancy (Rent and Utilities)	200.465	\$	10,500.00
10. Research and Development (R&D)	200.87	\$	
11. Telecommunications		\$	1,000.00
12. Training and Education	200.472	\$	1,000.00
13. Direct Administrative Costs	200.413 (c)	\$	
14. Miscellaneous Costs		\$	
15. A. Grant Exclusive Line Item(s)		\$	
15. B. Grant Exclusive Line Item(s)		\$	
16. Total Direct Costs (add lines 1-15)	200.413	\$	50,000.00
17. Total Indirect Costs	200.414	\$	5,000.00
Rate %:	<u>10</u>		
Base:	<u>MTDC</u>		
18. Total Costs State Grant Funds (Lines 16 and 17)		\$	55,000.00
MUST EQUAL REVENUE TOTALS ABOVE			

Instructions found at end of document.

GOMBGATU-3002-(R-02-17) Page 1 of 23

Modified Total Direct Cost

- ▶ 10% de minimis uses Modified Total Direct Cost
- ▶ Only the following expenses are allowed to be used when calculating the indirect cost rate:
 - ▶ Direct salaries and wages
 - ▶ Applicable fringe benefits
 - ▶ Materials and supplies
 - ▶ Services
 - ▶ Travel
 - ▶ Up to \$25,000 of each subaward (regardless of the period of performance of the subawards)
- ▶ Refer to 2 CFR 200.68 for complete details

Since this example has costs that are not allowed, we will need to alter the total dollar amount used to calculate the indirect cost rate

Go to the corresponding Line-Item detailed information pages for:

- ▶ Equipment
- ▶ Contractual Services and Subawards
- ▶ Occupancy (Rent and Utilities)

State of Illinois UNIFORM GRANT BUDGET TEMPLATE			
State Agency: Illinois Department of Transportation			
Organization Name: GRANTEE NAME		Notice of Funding Opportunity (NOFO) Number: 00000001	
Data Universal Number System (DUNS) Number (enter numbers only): 11111111			
Catalog of State Financial Assistance (CSFA) Number: 11111111		CSFA Short Description: State & Comm. Hwy. Safety/NI. Priority Safety Programs	
Section A: State of Illinois Funds Fiscal Year: FY20			
REVENUES			Total Revenue
State of Illinois Grant Requested			\$ 50,000.00
Budget Expenditure Categories			Total Expenditures
OMB Uniform Guidance Federal Awards Reference 2 CFR 200			
1. Personnel (Salary and Wages)	200.430	\$	2,000.00
2. Fringe Benefits	200.431	\$	2,000.00
3. Travel	200.474	\$	2,000.00
4. Equipment	200.439	\$	1,000.00
5. Supplies	200.94	\$	500.00
6. Contractual Services and Subawards	200.318 & 200.92	\$	30,000.00
7. Consultant (Professional Service)	200.459	\$	
8. Construction		\$	
9. Occupancy (Rent and Utilities)	200.465	\$	10,500.00
10. Research and Development (R&D)	200.87	\$	
11. Telecommunications		\$	1,000.00
12. Training and Education	200.472	\$	1,000.00
13. Direct Administrative Costs	200.413 (c)	\$	
14. Miscellaneous Costs		\$	
15. A. Grant Exclusive Line Item(s)		\$	
15. B. Grant Exclusive Line Item(s)		\$	
16. Total Direct Costs (add lines 1-15)	200.413	\$	50,000.00
17. Total Indirect Costs	200.414	\$	5,000.00
Rate %:	10		
Base:	MTDC		
18. Total Costs State Grant Funds (Lines 16 and 17)			\$ 55,000.00
MUST EQUAL REVENUE TOTALS ABOVE			

Instructions found at end of document.

Page 1 of 23

Equipment is not allowed

- ▶ Do the math:
 - ▶ Total Amount= \$50,000.00
 - ▶ Equipment= \$1,000.00

$$\$50,000.00 - \$1,000.00 = \$49,000.00$$

So far, we have \$49,000.00 to use towards indirect cost rate calculations

Only up to \$25,000.00 per contract or subaward may be used

- ▶ Incorporate the numbers....
 - ▶ Remaining Total Amount= \$49,000.00
 - ▶ Contract= \$30,000.00
 - ▶ Only up to \$25,000.00 may be used PER each individual line-item contract

$$\$30,000.00 - \$25,000.00 = \$5,000.00$$

$$\$49,000.00 - \$5,000.00 = \$44,000.00$$

So far, we now have \$44,000.00 to use towards indirect cost rate calculations

Deviating from this example quick...

- ▶ Let's say there are multiple subcontracts totaling \$60,000.00:
 - ▶ Subcontract A= \$30,000.00
 - ▶ Subcontract B= \$5,000.00
 - ▶ Subcontract C= \$25,000.00

*In MTDC, the maximum amount PER subcontract or subaward to be used towards calculating indirect costs must not exceed \$25,000.00 per line-item

- ▶ So, here's what we could use towards indirect cost rate calculations:
 - ▶ Subcontract A= \$25,000.00 (maximum amount allowed per line-item)
 - ▶ Subcontract B= \$5,000.00
 - ▶ Subcontract C= \$25,000.00
 - ▶ A total of \$55,000.00 can be used towards calculating the indirect cost

Back to the example...

Rent is not allowed

- ▶ Rent is not allowed
- ▶ Utilities are allowed
- ▶ So for the Occupancy line-item total of \$10,500.00, we need to subtract the amount of rent
 - ▶ Rent= \$8,000.00
 - ▶ Utilities= \$2,500.00
 - ▶ Remaining total dollar amount= \$44,000.00

$$\$44,000.00 - \$8,000.00 = \$36,000.00$$

This leaves \$36,000.00 to use towards the indirect cost rate calculation

Page 21

- ▶ Use the total indirect cost rate amount we just calculated
- ▶ Multiply by the indirect cost rate



**State of Illinois
UNIFORM GRANT BUDGET TEMPLATE**

16). Indirect Cost (2 CFR 200.414)
 Provide the most recent indirect cost rate agreement information with the itemized budget. The applicable indirect cost rate(s) negotiated by the organization with the cognizant negotiating agency must be used in computing indirect costs (F&A) for a program budget. The amount for indirect costs should be calculated by applying the current negotiated indirect cost rate(s) to the approved base(s). After the amount of indirect costs is determined for the program, a breakdown of the indirect costs should be provided in the budget worksheet and narrative below.

Description	Base	Rate	Indirect Cost	Add/Delete Rows
10% de minimis MTDC	36,000	\$0.10	\$3,600.00	Add Delete
State Total			\$3,600.00	
				Add Delete
Non-State Total				
Total Indirect Costs			\$3,600.00	

Indirect Costs Narrative (State):
 GRANTEE NAME has finalized 10% de minimis MTDC rate. Equipment and rent have been removed from the dollar amount used for calculations. In addition, the subcontract amount used towards the final dollar amount did not exceed the \$25,000.00 maximum.

Indirect Costs Narrative (Non-State):

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Page 22

- ▶ Indirect Cost Rate amount will auto-populate and change the total State Requested amount

 **State of Illinois**
UNIFORM GRANT BUDGET TEMPLATE

Budget Narrative Summary--When you have completed the budget worksheet, transfer the totals for each category to the spaces below to the uniform template provided (SECTION A & B). Verify the total costs and the total project costs. Indicate the amount of State requested funds and the amount of non-State funds that will support the project. (Note: The State, Non-State, and Total cost amounts for each line item below are auto-filled based upon the entries in the preceding budget tables 1-14 and 16. The State and Non-State Total amounts from Table 15 above, Grant Exclusive Line Item(s), must be entered into this table by hand due to the possibility of there being more than one Grant Exclusive Line Item table. Once the Grant Exclusive Line Item(s) amounts are entered into this table, the State Request amount, Non-State Amount and the Total Project Costs will be calculated automatically. It is imperative that the summary tables be completed accurately for the Budget Narrative Summary to be accurate.)

Budget Category	State	Non-State	Total
1. Personnel	\$2,000.00		\$2,000.00
2. Fringe Benefits	\$2,000.00		\$2,000.00
3. Travel	\$2,000.00		\$2,000.00
4. Equipment	\$1,000.00		\$1,000.00
5. Supplies	\$500.00		\$500.00
6. Contractual Services	\$30,000.00		\$30,000.00
7. Consultant (Professional Services)			
8. Construction			
9. Occupancy (Rent and Utilities)	\$10,500.00		\$10,500.00
10. Research and Development (R & D)			
11. Telecommunications	\$1,000.00		\$1,000.00
12. Training and Education	\$1,000.00		\$1,000.00
13. Direct Administrative Costs			
14. Other or Miscellaneous Costs			
15. GRANT EXCLUSIVE LINE ITEM(S)			
16. Indirect Costs	\$3,600.00		\$3,600.00
State Request	\$53,600.00		
Non-State Amount			
TOTAL PROJECT COSTS			\$53,600.00

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Add indirect cost amount to Page 1

- ▶ You will need to manually insert the \$3,600.00 amount



**State of Illinois
UNIFORM GRANT BUDGET TEMPLATE**

State Agency: Illinois Department of Transportation

Organization Name: GRANTEE NAME Notice of Funding Opportunity (NOFO) Number: 00000001

Data Universal Number System (DUNS) Number (enter numbers only): 11111111

Catalog of State Financial Assistance (CSFA) Number: 11111111 CSFA Short Description: State & Comm. Hwy. Safety/Ntl. Priority Safety Programs

Section A: State of Illinois Funds Fiscal Year: FY20

REVENUES		Total Revenue
State of Illinois Grant Requested	\$	50,000.00
Budget Expenditure Categories		Total Expenditures
OMB Uniform Guidance Federal Awards Reference 2 CFR 200		
1. Personnel (Salary and Wages)	200.430	\$ 2,000.00
2. Fringe Benefits	200.431	\$ 2,000.00
3. Travel	200.474	\$ 2,000.00
4. Equipment	200.439	\$ 1,000.00
5. Supplies	200.94	\$ 500.00
6. Contractual Services and Subawards	200.318 & 200.92	\$ 30,000.00
7. Consultant (Professional Service)	200.459	\$
8. Construction		\$
9. Occupancy (Rent and Utilities)	200.465	\$ 10,500.00
10. Research and Development (R&D)	200.87	\$
11. Telecommunications		\$ 1,000.00
12. Training and Education	200.472	\$ 1,000.00
13. Direct Administrative Costs	200.413 (c)	\$
14. Miscellaneous Costs		\$
15. A. Grant Exclusive Line Item(s)		\$
15. B. Grant Exclusive Line Item(s)		\$
16. Total Direct Costs (add lines 1-15)	200.413	\$ 50,000.00
17. Total Indirect Costs	200.414	\$ 3,600.00
Rate %:	10	
Base:	MTDC	
18. Total Costs State Grant Funds (Lines 16 and 17) MUST EQUAL REVENUE TOTALS ABOVE		\$ 53,600.00

Instructions found at end of document.



And manually update the State of Illinois Grant Requested (top line) amount on Page 1



**State of Illinois
UNIFORM GRANT BUDGET TEMPLATE**

State Agency: Illinois Department of Transportation

Organization Name: GRANTEE NAME Notice of Funding Opportunity (NOFO) Number: 00000001

Data Universal Number System (DUNS) Number (enter numbers only): 11111111 Catalog of State Financial Assistance (CSFA) Number: 11111111 CSFA Short Description: State & Comm. Hwy. Safety/Ntl. Priority Safety Programs

Section A: State of Illinois Funds Fiscal Year: FY20

REVENUES			Total Revenue
State of Illinois Grant Requested		\$	53,600.00
Budget Expenditure Categories	OMB Uniform Guidance Federal Awards Reference 2 CFR 200		Total Expenditures
1. Personnel (Salary and Wages)	200.430	\$	2,000.00
2. Fringe Benefits	200.431	\$	2,000.00
3. Travel	200.474	\$	2,000.00
4. Equipment	200.439	\$	1,000.00
5. Supplies	200.94	\$	500.00
6. Contractual Services and Subawards	200.318 & 200.92	\$	30,000.00
7. Consultant (Professional Service)	200.459	\$	
8. Construction		\$	
9. Occupancy (Rent and Utilities)	200.465	\$	10,500.00
10. Research and Development (R&D)	200.87	\$	
11. Telecommunications		\$	1,000.00
12. Training and Education	200.472	\$	1,000.00
13. Direct Administrative Costs	200.413 (c)	\$	
14. Miscellaneous Costs		\$	
15. A. Grant Exclusive Line Item(s)		\$	
15. B. Grant Exclusive Line Item(s)		\$	
16. Total Direct Costs (add lines 1-15)	200.413	\$	50,000.00
17. Total Indirect Costs	200.414	\$	3,600.00
Rate %:	10		
Base:	MTDC		
18. Total Costs State Grant Funds (Lines 16 and 17)		\$	53,600.00
MUST EQUAL REVENUE TOTALS ABOVE			

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Lastly, make sure Page 1 and Page 22 amounts match

**State of Illinois
UNIFORM GRANT BUDGET TEMPLATE**

State Agency: Illinois Department of Transportation
 Organization Name: GRANTEE NAME
 Data Universal Number System (DUNS) Number (enter numbers only): 11111111
 Catalog of State Financial Assistance (CSFA) Number: 11111111 CSFA Short Description: State & Comm. Hwy. Safety/Ntl. Priority Safety Programs
 Notice of Funding Opportunity (NOFO) Number: 00000001
 Section A: State of Illinois Funds Fiscal Year: FY20

REVENUES		Total Revenue
State of Illinois Grant Requested	\$	53,600.00
Budget Expenditure Categories		Total Expenditures
1. Personnel (Salary and Wages)	200.430	\$ 2,000.00
2. Fringe Benefits	200.431	\$ 2,000.00
3. Travel	200.474	\$ 2,000.00
4. Equipment	200.439	\$ 1,000.00
5. Supplies	200.94	\$ 500.00
6. Contractual Services and Subawards	200.318 & 200.92	\$ 30,000.00
7. Consultant (Professional Service)	200.459	\$
8. Construction		\$
9. Occupancy (Rent and Utilities)	200.465	\$ 10,500.00
10. Research and Development (R&D)	200.87	\$
11. Telecommunications		\$ 1,000.00
12. Training and Education	200.472	\$ 1,000.00
13. Direct Administrative Costs	200.413 (c)	\$
14. Miscellaneous Costs		\$
15. A. Grant Exclusive Line Item(s)		\$
15. B. Grant Exclusive Line Item(s)		\$
16. Total Direct Costs (add lines 1-15)	200.413	\$ 50,000.00
17. Total Indirect Costs	200.414	\$ 3,600.00
Rate %:	10	
Base:	MTDC	
18. Total Costs State Grant Funds (Lines 16 and 17)		\$ 53,600.00
MUST EQUAL REVENUE TOTALS ABOVE		

GOMBGATU-3002-(R-02-17) Page 1 of 23

**State of Illinois
UNIFORM GRANT BUDGET TEMPLATE**

Budget Narrative Summary—When you have completed the budget worksheet, transfer the totals for each category to the spaces below to the uniform template provided (SECTION A & B). Verify the total costs and the total project costs. Indicate the amount of State requested funds and the amount of non-State funds that will support the project. (Note: The State, Non-State, and Total cost amounts for each line item below are auto-filled based upon the entries in the preceding budget tables 1-14 and 16. The State and Non-State Total amounts from Table 15 above, Grant Exclusive Line Item(s), must be entered into this table by hand due to the possibility of there being more than one Grant Exclusive Line Item table. Once the Grant Exclusive Line Item(s) amounts are entered into this table, the State Request amount, Non-State Amount and the Total Project Costs will be calculated automatically. It is imperative that the summary tables be completed accurately for the Budget Narrative Summary to be accurate.)

Budget Category	State	Non-State	Total
1. Personnel	\$2,000.00		\$2,000.00
2. Fringe Benefits	\$2,000.00		\$2,000.00
3. Travel	\$2,000.00		\$2,000.00
4. Equipment	\$1,000.00		\$1,000.00
5. Supplies	\$500.00		\$500.00
6. Contractual Services	\$30,000.00		\$30,000.00
7. Consultant (Professional Services)			
8. Construction			
9. Occupancy (Rent and Utilities)	\$10,500.00		\$10,500.00
10. Research and Development (R & D)			
11. Telecommunications	\$1,000.00		\$1,000.00
12. Training and Education	\$1,000.00		\$1,000.00
13. Direct Administrative Costs			
14. Other or Miscellaneous Costs			
15. GRANT EXCLUSIVE LINE ITEM(S)			
16. Indirect Costs	\$3,600.00		\$3,600.00
State Request	\$53,600.00		
Non-State Amount			
TOTAL PROJECT COSTS			\$53,600.00

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Budget Example 3: Federally Negotiated Rate

Check NICRA for amounts and what is allowed in indirect cost calculations:

NICRA= Negotiated Indirect Cost Rate Agreement



DEPARTMENT OF THE NAVY
OFFICE OF NAVAL RESEARCH
876 NORTH RANDOLPH STREET
SUITE 1425
ARLINGTON, VA 22203-1995

Agreement Date: June 25, 2018
Supersedes Agreement Dated: June 7, 2018

NEGOTIATION AGREEMENT

INSTITUTION: [REDACTED]

The Facilities and Administrative (F&A) cost rates contained herein are for use on grants, contracts and/or other agreements issued or awarded to [REDACTED] by all Federal Agencies of the United States of America, in accordance with the cost principles mandated by 2 CFR Part 200. These rates shall be used for forward pricing and billing purposes for [REDACTED] Fiscal Years 2019 through 2022. This rate agreement supersedes all previous rate agreements/determinations for Fiscal Years 2019 through 2022.

Section I: RATES - TYPE: PREDETERMINED (PRED)

F&A Rates:

TYPE	FROM	TO	RATE	BASE	APPLICABLE TO	LOCATION
Pred.	7/1/18	6/30/22	38.6%	(a)	All Programs	On Campus
Pred.	7/1/18	6/30/22	16.6%	(a)	All Programs	Off Campus

DISTRIBUTION BASES

(a) Modified total direct costs, consisting of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance of the subawards under the award). Equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs as well as the portion of each subaward in excess of \$25,000 shall be excluded from modified total direct costs.

SECTION II: GENERAL TERMS AND CONDITIONS

A. LIMITATIONS: Use of the rates set forth under Section I is subject to any statutory or administrative limitations and is applicable to a given grant, contract or other agreement only to the extent that funds are available and consistent with any and all limitations of cost clauses or provisions, if any, contained therein. Acceptance of any or all of the rates agreed to herein is predicated upon all the following conditions: (1) that no costs other than those incurred by the recipient/contractor were included in its indirect cost pool as finally accepted and that all such costs are legal obligations of the recipient/contractor and allowable under governing cost principles; (2) that the same costs that have been treated as indirect costs are not claimed as direct costs; (3) that similar types of costs, in like circumstances, have been accorded consistent accounting treatment; (4) that the information provided

1

If you have multiple rates, select the one that is most appropriate...

- ▶ Using the NICRA example on the previous slide, if a majority of the program will be completed off campus (51% or more of the time), then you must use the off campus rate
- ▶ This example will use the 16.6% MTDC off campus rate

Page 1

- ▶ Complete Rate %, Base, and Calculate



**State of Illinois
UNIFORM GRANT BUDGET TEMPLATE**

State Agency: Illinois Department of Transportation

Organization Name: GRANTEE NAME Notice of Funding Opportunity (NOFO) Number: 00000001

Data Universal Number System (DUNS) Number (enter numbers only) : 11111111

Catalog of State Financial Assistance (CSFA) Number: 11111111 CSFA Short Description: State & Comm. Hwy. Safety/NTI. Priority Safety Programs

Section A: State of Illinois Funds Fiscal Year: FY20

REVENUES			Total Revenue
State of Illinois Grant Requested		\$	58,300.00
Budget Expenditure Categories	OMB Uniform Guidance Federal Awards Reference 2 CFR 200		Total Expenditures
1. Personnel (Salary and Wages)	200.430	\$	2,000.00
2. Fringe Benefits	200.431	\$	2,000.00
3. Travel	200.474	\$	2,000.00
4. Equipment	200.439	\$	1,000.00
5. Supplies	200.94	\$	500.00
6. Contractual Services and Subawards	200.318 & 200.92	\$	30,000.00
7. Consultant (Professional Service)	200.459	\$	
8. Construction		\$	
9. Occupancy (Rent and Utilities)	200.465	\$	10,500.00
10. Research and Development (R&D)	200.87	\$	
11. Telecommunications		\$	1,000.00
12. Training and Education	200.472	\$	1,000.00
13. Direct Administrative Costs	200.413 (c)	\$	
14. Miscellaneous Costs		\$	
15. A. Grant Exclusive Line Item(s)		\$	
15. B. Grant Exclusive Line Item(s)		\$	
16. Total Direct Costs (add lines 1-15)	200.413	\$	50,000.00
17. Total Indirect Costs	200.414	\$	8,300.00
Rate %:	16.6		
Base:	MTDC		
18. Total Costs State Grant Funds (Lines 16 and 17) MUST EQUAL REVENUE TOTALS ABOVE		\$	58,300.00

Instructions found at end of document.

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Page 2

- ▶ Check Box #1 and complete bottom portion (information is in NICRA)

 **State of Illinois**
UNIFORM GRANT BUDGET TEMPLATE

Organization Name: GRANTEE NAME NOFO Number: 00000001

SECTION A - Continued - Indirect Cost Rate Information
If your organization is requesting reimbursement for indirect costs on line 17 of the Budget Summary, please select one of the following options

1. Our Organization receives direct Federal funding and currently has a Negotiated Indirect Cost Rate Agreement (NICRA) with our Federal Cognizant Agency. A copy of this agreement will be provided to the State of Illinois' Indirect Cost Unit for review and documentation before reimbursement is allowed. This NICRA will be accepted by all State of Illinois agencies up to any statutory, rule-based or programmatic restrictions or limitations. **NOTE: (If this option is selected, please, provide basic Negotiated Indirect Cost Rate Agreement in area designated below.)**

Your organization may **not** have a Federally Negotiated Cost Rate Agreement. Therefore, in order for your organization to be reimbursed for the Indirect Costs from the State of Illinois your organization must either:

a. Negotiate an Indirect Cost Rate with the State of Illinois' Indirect Cost Unit with guidance from your State Cognizant Agency on an annual basis;
b. Elect to use the de minimis rate of 10% modified for total direct costs (MTDC) which may be used indefinitely on State of Illinois awards; or
c. Use a Restricted Rate designated by programmatic or statutory policy (see Notice of Funding Opportunity for Restricted Rate Programs).

2a. Our Organizations currently has a Negotiated Indirect Cost Rate Agreement (NICRA) with the State of Illinois that will be accepted by all State of Illinois agencies up to any statutory, rule-based or programmatic restrictions or limitations. Our Organization is required to submit a new Indirect Cost Rate Proposal to the Indirect Cost Unit within 6 months after the close of each fiscal year [2 CFR 200, Appendix IV(C)(2)(c)]. **NOTE: (If this option is selected, please provide basic Indirect Cost Rate information in area designated below.)**

2b. Our Organization currently does **not** have a Negotiated Indirect Cost Rate Agreement (NICRA) with the State of Illinois. Our organization will submit our **initial** Indirect Cost Rate Proposal (ICRP) immediately after our Organization is advised that the State award will be made no later than three (3) months after the effective date of the State award [2 CFR 200 Appendix (C)(2)(b)]. The initial ICRP will be sent to the State of Illinois Indirect Cost unit. **Note: (Check with you State of Illinois Agency for information regarding reimbursement of indirect costs while your proposal is being negotiated.)**

3. Our Organization has never received a Negotiated Indirect Cost Rate Agreement from either the Federal government or the State or Illinois and elects to charge the de minimis rate of 10% modified total direct cost (MTDC) which may be used indefinitely on State of Illinois awards [2 CFR 200.414 (C)(4)(f) and 200.68.] **[Note: Your Organization must be eligible, see 2 CFR 200.414 (f), and submit documentation on the calculation of MTDC within your Budget Narrative under Indirect Costs.]**

4. For Restricted Rate Programs, our Organization is using a restricted indirect cost rate that:

- is included as a "Special Indirect Cost Rate" in the NICRA, pursuant to 2 CFR 200 Appendix IV(5); or
- complies with other statutory policies.

The Restricted Indirect Cost Rate is: _____ %

5. No reimbursement of Indirect Cost is being requested. (Please consult your program office regarding possible match requirements.)

Basic Negotiated Indirect Cost Rate Information (Use only if option 1 or 2(a), above is selected.)

Period Covered by NICRA: From: To: Approving Federal or State Agency:

Indirect Cost Rate: % The Distribution Base Is:

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Line-Item Detailed Information

- ▶ Ensure all line-items are listed on separate lines:



State of Illinois
UNIFORM GRANT BUDGET TEMPLATE

9). Occupancy - Rent and Utilities (2 CFR 200.465)

List items and descriptions by major type and the basis of the computation. Explain how rental and utility expenses are allocated for distribution as an expense to the program/service. For example, provide the square footage and the cost per square foot rent and utility, and provide a monthly rental and utility cost and how many months to rent. **NOTE:** This budgetary line item is to be used for direct program rent and utilities, all other indirect or administrative occupancy costs should be listed in the indirect expense section of the Budget worksheet and narrative. Maintenance and repair costs may be included here if directly allocated to program.

Description	Quantity	Basis	Cost	Length of Time	Occupancy Cost	Add/Delete Row
Rent	1	Yearly	\$8,000.00	1	\$8,000.00	Add Delete
Utilities	1	Yearly	\$2,500.00	1	\$2,500.00	Add Delete
State Total					\$10,500.00	
						Add Delete
NON-State Total						
Total Occupancy - Rent and Utilities					\$10,500.00	

Occupancy - Rent and Utilities Narrative (State):
Rent is required to have location to carry out program and program duties. Utilities are required to allow proper usage of the location facilities, electric, etc.

Occupancy - Rent and Utilities Narrative (Non-State): (i.e. "Match" or "Other Funding")

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Page 1

- ▶ Double check to ensure all line-item expenses are eligible
 - ▶ The corrected amount will appear in a later slide

REVENUES		Total Revenue
State of Illinois Grant Requested		\$ 50,000.00
Budget Expenditure Categories		Total Expenditures
1. Personnel (Salary and Wages)	200.430	\$ 2,000.00
2. Fringe Benefits	200.431	\$ 2,000.00
3. Travel	200.474	\$ 2,000.00
4. Equipment	200.439	\$ 1,000.00
5. Supplies	200.94	\$ 500.00
6. Contractual Services and Subawards	200.318 & 200.92	\$ 30,000.00
7. Consultant (Professional Service)	200.459	\$
8. Construction		\$
9. Occupancy (Rent and Utilities)	200.465	\$ 10,500.00
10. Research and Development (R&D)	200.87	\$
11. Telecommunications		\$ 1,000.00
12. Training and Education	200.472	\$ 1,000.00
13. Direct Administrative Costs	200.413 (c)	\$
14. Miscellaneous Costs		\$
15. A. Grant Exclusive Line Item(s)		\$
15. B. Grant Exclusive Line Item(s)		\$
16. Total Direct Costs (add lines 1-15)	200.413	\$ 50,000.00
17. Total Indirect Costs	200.414	\$ 5,000.00
Rate %:	10	
Base:	MTDC	
18. Total Costs State Grant Funds (Lines 16 and 17) MUST EQUAL REVENUE TOTALS ABOVE		\$ 55,000.00

Instructions found at end of document.

Modified Total Direct Cost

- ▶ The NICRA in this example follows the MTDC guidelines for determining what will be used when calculating the indirect cost
- ▶ Only the following expenses are allowed to be used when calculating the indirect cost rate:
 - ▶ Direct salaries and wages
 - ▶ Applicable fringe benefits
 - ▶ Materials and supplies
 - ▶ Services
 - ▶ Travel
 - ▶ Up to \$25,000 of each subaward (regardless of the period of performance of the subawards)
- ▶ Refer to 2 CFR 200.68 for complete details

Since this example has costs that are not allowed, we will need to alter the total dollar amount used to calculate the indirect cost rate

Go to the corresponding Line-Item detailed information pages for:

- ▶ Equipment
- ▶ Contractual Services and Subawards
- ▶ Occupancy (Rent and Utilities)

State of Illinois UNIFORM GRANT BUDGET TEMPLATE			
State Agency: Illinois Department of Transportation			
Organization Name: GRANTEE NAME		Notice of Funding Opportunity (NOFO) Number: 00000001	
Data Universal Number System (DUNS) Number (enter numbers only) : 11111111			
Catalog of State Financial Assistance (CSFA) Number: 11111111		CSFA Short Description: State & Comm. Hwy. Safety/NIJ. Priority Safety Programs	
Section A: State of Illinois Funds Fiscal Year: FY20			
REVENUES			Total Revenue
State of Illinois Grant Requested			\$ 50,000.00
Budget Expenditure Categories			Total Expenditures
OMB Uniform Guidance Federal Awards Reference 2 CFR 200			
1. Personnel (Salary and Wages)	200.430	\$	2,000.00
2. Fringe Benefits	200.431	\$	2,000.00
3. Travel	200.474	\$	2,000.00
4. Equipment	200.439	\$	1,000.00
5. Supplies	200.94	\$	500.00
6. Contractual Services and Subawards	200.318 & 200.92	\$	30,000.00
7. Consultant (Professional Service)	200.459	\$	
8. Construction		\$	
9. Occupancy (Rent and Utilities)	200.465	\$	10,500.00
10. Research and Development (R&D)	200.87	\$	
11. Telecommunications		\$	1,000.00
12. Training and Education	200.472	\$	1,000.00
13. Direct Administrative Costs	200.413 (c)	\$	
14. Miscellaneous Costs		\$	
15. A. Grant Exclusive Line Item(s)		\$	
15. B. Grant Exclusive Line Item(s)		\$	
16. Total Direct Costs (add lines 1-15)	200.413	\$	50,000.00
17. Total Indirect Costs	200.414	\$	5,000.00
Rate %:	10		
Base:	MTDC		
18. Total Costs State Grant Funds (Lines 16 and 17)			\$ 55,000.00
MUST EQUAL REVENUE TOTALS ABOVE			

Instructions found at end of document.

Page 1 of 23

Equipment is not allowed

- ▶ Do the math:
 - ▶ Total Amount= \$50,000.00
 - ▶ Equipment= \$1,000.00

$$\$50,000.00 - \$1,000.00 = \$49,000.00$$

So far, we have \$49,000.00 to use towards indirect cost rate calculations

Only up to \$25,000.00 per contract or subaward may be used

- ▶ Incorporate the numbers....
 - ▶ Remaining Total Amount= \$49,000.00
 - ▶ Contract= \$30,000.00
 - ▶ Only \$25,000.00 may be used

$$\$30,000.00 - \$25,000.00 = \$5,000.00$$

$$\$49,000.00 - \$5,000.00 = \$44,000.00$$

So far, we now have \$44,000.00 to use towards indirect cost rate calculations

Deviating from this example quick...

- ▶ Let's say there are multiple subcontracts totaling \$60,000.00:
 - ▶ Subcontract A= \$30,000.00
 - ▶ Subcontract B= \$5,000.00
 - ▶ Subcontract C= \$25,000.00

*In MTDC, the maximum amount PER subcontract or subaward to be used towards calculating indirect costs must not exceed \$25,000.00

- ▶ So, here's what we could use towards indirect cost rate calculations:
 - ▶ Subcontract A= \$25,000.00 (maximum amount allowed per line-item)
 - ▶ Subcontract B= \$5,000.00
 - ▶ Subcontract C= \$25,000.00
 - ▶ A total of \$55,000.00 can be used towards calculating the indirect cost

Back to the example...

Rent is not allowed

- ▶ Rent is not allowed
- ▶ Utilities are allowed
- ▶ So for the Occupancy line-item total of \$10,500.00, we need to subtract the amount of rent
 - ▶ Rent= \$8,000.00
 - ▶ Utilities= \$2,500.00
 - ▶ Remaining total dollar amount= \$44,000.00

$$\$44,000.00 - \$8,000.00 = \$36,000.00$$

This leaves \$36,000.00 to use towards the indirect cost rate calculation

Page 21

- ▶ Use the total indirect cost rate amount we just calculated
- ▶ Multiply by the indirect cost rate

 State of Illinois UNIFORM GRANT BUDGET TEMPLATE				
16. Indirect Cost (2 CFR 200.414)				
Provide the most recent indirect cost rate agreement information with the itemized budget. The applicable indirect cost rate(s) negotiated by the organization with the cognizant negotiating agency must be used in computing indirect costs (F&A) for a program budget. The amount for indirect costs should be calculated by applying the current negotiated indirect cost rate(s) to the approved base(s). After the amount of indirect costs is determined for the program, a breakdown of the indirect costs should be provided in the budget worksheet and narrative below.				
Description	Base	Rate	Indirect Cost	Add/Delete Rows
16.6% off campus MTDC	36,000	\$0.17	\$5,976.00	Add Delete
State Total			\$5,976.00	
				Add Delete
Non-State Total				
Total Indirect Costs			\$5,976.00	
Indirect Costs Narrative (State): GRANTEE NAME has finalized 16.6% Off Campus MTDC rate per the NICRA for 07/01/18-06/30/22 with Department of the Navy. Equipment and rent have been removed from the dollar amount used for calculations. In addition, the subcontract amount used towards the final dollar amount did not exceed the \$25,000.00 maximum.				
Indirect Costs Narrative (Non-State):				

Page 21 - Side Note

The template itself does not show the full number. Please note that the base amount on the template is actually the 16.6% (0.166) off-campus rate however, while the calculations are correct, the template displays the rounded number.



State of Illinois
UNIFORM GRANT BUDGET TEMPLATE

16). Indirect Cost (2 CFR 200.414)
Provide the most recent indirect cost rate agreement information with the itemized budget. The applicable indirect cost rate(s) negotiated by the organization with the cognizant negotiating agency must be used in computing indirect costs (F&A) for a program budget. The amount for indirect costs should be calculated by applying the current negotiated indirect cost rate(s) to the approved base(s). After the amount of indirect costs is determined for the program, a breakdown of the indirect costs should be provided in the budget worksheet and narrative below.

Description	Base	Rate	Indirect Cost	Add/Delete Rows
16.6% off campus MTDC	36,000	\$0.17	\$5,976.00	Add Delete
		State Total	\$5,976.00	Add Delete
		Non-State Total		
		Total Indirect Costs	\$5,976.00	

Indirect Costs Narrative (State):
GRANTEE NAME has finalized 16.6% Off Campus MTDC rate per the NICRA for 07/01/18-06/30/22 with Department of the Navy. Equipment and rent have been removed from the dollar amount used for calculations. In addition, the subcontract amount used towards the final dollar amount did not exceed the \$25,000.00 maximum.

Indirect Costs Narrative (Non-State):

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Page 22

- ▶ Indirect Cost Rate amount will auto-populate and change the total State Requested amount

 **State of Illinois**
UNIFORM GRANT BUDGET TEMPLATE

Budget Narrative Summary--When you have completed the budget worksheet, transfer the totals for each category to the spaces below to the uniform template provided (SECTION A & B). Verify the total costs and the total project costs. Indicate the amount of State requested funds and the amount of non-State funds that will support the project. (Note: The State, Non-State, and Total cost amounts for each line item below are auto-filled based upon the entries in the preceding budget tables 1-14 and 16. The State and Non-State Total amounts from Table 15 above, Grant Exclusive Line Item(s), must be entered into this table by hand due to the possibility of there being more than one Grant Exclusive Line Item table. Once the Grant Exclusive Line Item(s) amounts are entered into this table, the State Request amount, Non-State Amount and the Total Project Costs will be calculated automatically. It is imperative that the summary tables be completed accurately for the Budget Narrative Summary to be accurate.)

Budget Category	State	Non-State	Total
1. Personnel	\$2,000.00		\$2,000.00
2. Fringe Benefits	\$2,000.00		\$2,000.00
3. Travel	\$2,000.00		\$2,000.00
4. Equipment	\$1,000.00		\$1,000.00
5. Supplies	\$500.00		\$500.00
6. Contractual Services	\$30,000.00		\$30,000.00
7. Consultant (Professional Services)			
8. Construction			
9. Occupancy (Rent and Utilities)	\$10,500.00		\$10,500.00
10. Research and Development (R & D)			
11. Telecommunications	\$1,000.00		\$1,000.00
12. Training and Education	\$1,000.00		\$1,000.00
13. Direct Administrative Costs			
14. Other or Miscellaneous Costs			
15. GRANT EXCLUSIVE LINE ITEM(S)			
16. Indirect Costs	\$5,976.00		\$5,976.00
State Request	\$55,976.00		
Non-State Amount			
TOTAL PROJECT COSTS			\$55,976.00

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Add indirect cost amount to Page 1

- ▶ You will need to manually insert the \$5,976.00 amount



State of Illinois
UNIFORM GRANT BUDGET TEMPLATE

State Agency: Illinois Department of Transportation

Organization Name: GRANTEE NAME Notice of Funding Opportunity (NOFO) Number: 00000001

Data Universal Number System (DUNS) Number (enter numbers only) : 11111111

Catalog of State Financial Assistance (CSFA) Number: 11111111 CSFA Short Description: State & Comm. Hwy. Safety/Ntl. Priority Safety Programs

Section A: State of Illinois Funds Fiscal Year: FY20

REVENUES		Total Revenue
State of Illinois Grant Requested	\$	55,976.00
Budget Expenditure Categories	OMB Uniform Guidance Federal Awards Reference 2 CFR 200	Total Expenditures
1. Personnel (Salary and Wages)	200.430	\$ 2,000.00
2. Fringe Benefits	200.431	\$ 2,000.00
3. Travel	200.474	\$ 2,000.00
4. Equipment	200.439	\$ 1,000.00
5. Supplies	200.94	\$ 500.00
6. Contractual Services and Subawards	200.318 & 200.92	\$ 30,000.00
7. Consultant (Professional Service)	200.459	\$
8. Construction		\$
9. Occupancy (Rent and Utilities)	200.465	\$ 10,500.00
10. Research and Development (R&D)	200.87	\$
11. Telecommunications		\$ 1,000.00
12. Training and Education	200.472	\$ 1,000.00
13. Direct Administrative Costs	200.413 (c)	\$
14. Miscellaneous Costs		\$
15. A. Grant Exclusive Line Item(s)		\$
15. B. Grant Exclusive Line Item(s)		\$
16. Total Direct Costs (add lines 1-15)	200.413	\$ 50,000.00
17. Total Indirect Costs	200.414	\$ 5,976.00
Rate %:	16.6	
Base:	MTDC	
18. Total Costs State Grant Funds (Lines 16 and 17) MUST EQUAL REVENUE TOTALS ABOVE		\$ 55,976.00



Instructions found at end of document.

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And manually update the State of Illinois Grant Requested (top line) amount on Page 1



**State of Illinois
UNIFORM GRANT BUDGET TEMPLATE**

State Agency: Illinois Department of Transportation

Organization Name: GRANTEE NAME Notice of Funding Opportunity (NOFO) Number: 00000001

Data Universal Number System (DUNS) Number (enter numbers only): 11111111

Catalog of State Financial Assistance (CSFA) Number: 11111111 CSFA Short Description: State & Comm. Hwy. Safety/Ntl. Priority Safety Programs

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15. A. Grant Exclusive Line Item(s)		\$
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16. Total Direct Costs (add lines 1-15)	200.413	\$ 50,000.00
17. Total Indirect Costs	200.414	\$ 5,976.00
Rate %:	16.6	
Base:	MTDC	
18. Total Costs State Grant Funds (Lines 16 and 17)		\$ 55,976.00
MUST EQUAL REVENUE TOTALS ABOVE		

Instructions found at end of document.

Page 1 of 23

Lastly, make sure Page 1 and Page 22 State amounts match

State of Illinois
UNIFORM GRANT BUDGET TEMPLATE

State Agency: Illinois Department of Transportation
 Organization Name: GRANTEE NAME
 Data Universal Number System (DUNS) Number (enter numbers only): 11111111
 Catalog of State Financial Assistance (CSFA) Number: 11111111
 CSFA Short Description: State & Comm. Hwy. Safety/Ntl. Priority Safety Programs
 Notice of Funding Opportunity (NOFO) Number: 00000001
 Fiscal Year: FY20

Section A: State of Illinois Funds

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State of Illinois Grant Requested		\$ 55,976.00
Budget Expenditure Categories	OMB Uniform Guidance Federal Awards Reference 2 CFR 200	Total Expenditures
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17. Total Indirect Costs	200.414	\$ 5,976.00
Rate %:	16.6	
Base:	MTDC	
18. Total Costs State Grant Funds (Lines 16 and 17) MUST EQUAL REVENUE TOTALS ABOVE		\$ 55,976.00

Instructions for...

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State of Illinois
UNIFORM GRANT BUDGET TEMPLATE

Budget Narrative Summary—When you have completed the budget worksheet, transfer the totals for each category to the spaces below to the uniform template provided (SECTION A & B). Verify the total costs and the total project costs. Indicate the amount of State requested funds and the amount of non-State funds that will support the project. (Note: The State, Non-State, and Total cost amounts for each line item below are auto-filled based upon the entries in the preceding budget tables 1-14 and 16. The State and Non-State Total amounts from Table 15 above, Grant Exclusive Line Item(s), must be entered into this table by hand due to the possibility of there being more than one Grant Exclusive Line Item table. Once the Grant Exclusive Line Item(s) amounts are entered into this table, the State Request amount, Non-State Amount and the Total Project Costs will be calculated automatically. It is imperative that the summary tables be completed accurately for the Budget Narrative Summary to be accurate.)

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State Request	\$55,976.00		
Non-State Amount			
TOTAL PROJECT COSTS			\$55,976.00

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